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FINANCING OF THE UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Peter MADDENS (Belgium)

I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 135 appear in the report of the Committee, contained in document A/50/848.

2. The Fifth Committee resumed its consideration of the item at its 58th and resumed 64th meetings, on 9 May and 3 June 1996. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/50/SR.58 and 64).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/50/712/Add.1 and 2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/50/936).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/50/L.52

4. At the resumed 64th meeting, on 3 June, the representative of Zimbabwe introduced a draft resolution entitled "Financing of the United Nations Assistance Mission for Rwanda" (A/C.5/50/L.52), submitted by the Chairman of the Committee on the basis of informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/50/L.52 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Assistance Mission for Rwanda

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Assistance Mission for Rwanda 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 1029 (1995) of 12 December 1995, by which the Council adjusted and extended the mandate of the Assistance Mission for a final period until 8 March 1996, as well as all previous Council resolutions on the Mission,

Recalling also its resolution 48/248 of 5 April 1994 on the financing of the Assistance Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 50/211 of 23 December 1995,

Reaffirming that the costs of the Assistance Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Assistance Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Assistance Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

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1/ A/50/712/Add.1 and 2.

2/ A/50/936.

Concerned that the Secretary-General continues to face difficulties in meeting the obligations of the Assistance Mission on a current basis, including reimbursements to current and former troop-contributing States,

1. Notes the status of contributions to the United Nations Assistance Mission for Rwanda as at 21 May 1996, including the contributions outstanding in the amount of 48,946,102 United States dollars, representing 10 per cent of the total assessed contributions from the inception of the Assistance Mission to the period ending on 8 March 1996, notes also that some 23 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, in particular as regards the reimbursement of troop contributors, which bear burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States that have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Assistance Mission in full and on time;

5. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

6. Requests the Secretary-General to take all necessary action to ensure that the Assistance Mission is administered with a maximum of efficiency and economy;

7. Approves, on an exceptional basis, the special arrangements for the Assistance Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support for the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

8. Decides to keep under review the amounts budgeted for the reimbursement of contingent-owned equipment, pending completion of the processing of outstanding claims for reimbursement for contingent-owned equipment with respect to the Assistance Mission;

9. Decides also to appropriate to the Special Account for the United Nations Assistance Mission for Rwanda the amount of 19,745,000 dollars gross (19,462,700 dollars net) for the withdrawal of the Assistance Mission for the period from 9 March to 19 April 1996;

10. Decides further, as an ad hoc arrangement, to apportion the amount of 19,745,000 dollars gross (19,462,700 dollars net) for the period from 9 March to 19 April 1996 among Member States in accordance with the composition of

groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 of 20 July 1995, 49/249 B of 14 September 1995 and 50/224 of 11 April 1996 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the year 1996, as set out in resolution 49/19 B of 23 December 1994 and decision 50/471 A of 22 December 1995;

11. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 282,300 dollars approved for the period from 9 March to 19 April 1996;

12. Decides also to appropriate the amount of 4,632,500 dollars gross (4,152,200 dollars net) for the administrative closing of the Assistance Mission for the period subsequent to 19 April 1996, inclusive of the amount of 50,200 dollars for the support account for peace-keeping operations, to be apportioned among Member States in accordance with the scheme set out in the present resolution;

13. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 12 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 480,300 dollars approved for the period subsequent to 19 April 1996;

14. Takes note of the preliminary report of the Secretary-General on the disposition of the assets of the Assistance Mission, 3/ and requests him to submit to the General Assembly a full report thereon by 27 November 1996;

15. Invites voluntary contributions to the Assistance Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

16. Decides to include in the provisional agenda of its fifty-first session the item entitled "Financing of the United Nations Assistance Mission for Rwanda".

3/ A/50/712/Add.2.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Assistance Mission for Rwanda until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.